

**United States District Court**EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

UNITED STATES OF AMERICA

v.

SCOTT GANN, ET AL.

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§  
§  
§Civil Action No. 4:24-CV-277  
(Judge Mazzant/Judge Durrett)**MEMORANDUM ADOPTING THE REPORT AND  
RECOMMENDATION OF UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the Reports and Recommendation (“Reports”) of the United States Magistrate Judge in this action, this matter having been heretofore referred to the Magistrate Judge pursuant to 28 U.S.C. § 636. On March 6, 2025, the Magistrate Judge entered a Report (Dkt. #78) recommending that Plaintiff the United States’ Motion for Summary Judgment Against Scott Gann (Dkt. #71) be granted and that it be adjudged that Plaintiff the United States has valid tax liens against Defendant Scott Gann. The same day, the court entered a second Report (Dkt. #79) recommending that Plaintiff the United States’ Second Motion for Default Judgment Against American Express Centurion Bank (Dkt. #57) be granted and that its Motion for Default Judgment Against American Express Centurion Bank (Dkt. #56) be denied as moot. No Party filed objections to the Reports.

Accordingly, having received the Reports of the Magistrate Judge and all other relevant filings, the Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct and adopts the Magistrate Judge’s Reports as the findings and conclusions of the Court.

It is therefore **ORDERED** that Plaintiff the United States’ Motion for Summary Judgment Against Scott Gann (Dkt. #71) is **GRANTED**. It is further **ORDERED** that the United States has valid federal tax liens that arose with the Trust Fund Recovery Penalty assessments pursuant to 26

U.S.C. § 6672 against Defendant Scott Gann for the fourth quarter of 2005, all three quarters of 2006, and the first three quarters of 2007. The foregoing liens attach to all of Defendant Scott Gann's property including real property located at 4803 Shady Knolls Drive, Parker, Texas, 75002, more specifically described as:

BEING LOT 20, BLOCK A, OF THE KNOLLS OF SPRINGHILL AN ADDITION TO THE CITY OF PARKER, COLLIN COUNTY. TEXAS, ACCORDING TO THE PLAT THEREOF RECORDED IN CABINET L, SLIDE 24, MAP, RECORDS, COLLIN COUNTY. TEXAS; AS AMENDED BY CERTIFICATE OF CORRECTION OF ERROR FILED APRIL 26, 1999, RECORDED IN VOLUME 4402, PAGE 1260, DEED RECORDS, COLLIN COUNTY, TEXAS.

The United States may have the Property sold in a judicial sale, or by a receiver appointed for that purpose, free and clear of all interests of the parties to this case, including any right of redemption under the terms of a proposed order of sale to be submitted by the United States with appropriate motion requesting its entry. The proceeds of such sale shall be distributed in accordance with the Parties' Amended Stipulation of Lien Priority (Dkt. #69).

It is further **ORDERED** that Plaintiff the United States' Second Motion for Default Judgment Against American Express Centurion Bank (Dkt. #57) is **GRANTED**. It is further **ORDERED** that Plaintiff the United States' Motion for Default Judgment Against American Express Centurion Bank (Dkt. #56) is **DENIED as moot**. Defendant American Express Centurion Bank has no interest in the Property that is the subject of this suit and will recover nothing from the proceeds of any sale of that Property, located at 4803 Shady Knolls Dr., Parker, Texas 75002 and having the following legal description:

BEING LOT 20, BLOCK A, OF THE KNOLLS OF SPRINGHILL AN ADDITION TO THE CITY OF PARKER, COLLIN COUNTY. TEXAS, ACCORDING TO THE PLAT THEREOF RECORDED IN CABINET L, SLIDE 24, MAP, RECORDS, COLLIN COUNTY. TEXAS; AS AMENDED BY

CERTIFICATE OF CORRECTION OF ERROR FILED APRIL 26, 1999,  
RECORDED IN VOLUME 4402, PAGE 1260, DEED RECORDS, COLLIN  
COUNTY, TEXAS.

**IT IS SO ORDERED.**

**SIGNED** this 25th day of March, 2025.

A handwritten signature in black ink, reading "Amos Mazzant", written over a horizontal line.

AMOS L. MAZZANT

UNITED STATES DISTRICT JUDGE